

### ***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.ustreas.gov](http://www.irs.ustreas.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form **4466**

(Rev. December 2000)

Department of the Treasury  
Internal Revenue Service**Corporation Application for Quick Refund of  
Overpayment of Estimated Tax**

OMB No. 1545-0170

For calendar year 20 or tax year beginning , 20 , and ending , 20

Name

**A Employer identification number**

Number, street, and room or suite no. (If a P.O. box, see instructions.)

**B Check type of return to be filed**  
(see instructions):

City or town, state, and ZIP code

Telephone number (optional)

( )

**Note:** Prepare this form in duplicate. File the original with the Internal Revenue Service Center where the corporation files its income tax return. Attach the duplicate to the corporation's tax return.

- ☐ Form 1120  
☐ Form 1120-A  
☐ Form 1120-F  
☐ Form 1120-L  
☐ Form 1120-PC  
☐ Form 990-C  
☐ Other ►

<b>1</b> Estimated income tax paid during the tax year . . . . .	<b>1</b>		
<b>2</b> Overpayment of income tax from prior year credited to this year's estimated tax . . . . .	<b>2</b>		
<b>3</b> Total. Add lines 1 and 2 . . . . .	<b>3</b>		
<b>4</b> Enter total tax from Form 1120, Schedule J, line 11, or comparable line from other returns . . . . .	<b>4</b>		
<b>5a</b> Personal holding company tax, if any, included on line 4 . . . . .	<b>5a</b>		
<b>b</b> Estimated refundable tax credit for Federal tax on fuels . . . . .	<b>5b</b>		
<b>6</b> Total. Add lines 5a and 5b . . . . .	<b>6</b>		
<b>7</b> Expected income tax liability for the tax year. Subtract line 6 from line 4 . . . . .	<b>7</b>		
<b>8 Overpayment of estimated tax.</b> Subtract line 7 from line 3. If this amount is at least 10% of line 7 <b>and</b> at least \$500, the corporation is eligible for a quick refund. Otherwise, do not file this form (see instructions) . . . . .	<b>8</b>		

**Record of Estimated Tax Deposits**

Date of deposit	Amount	Date of deposit	Amount

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this application, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.



Signature

Date



Title

**General Instructions**

Section references are to the Internal Revenue Code.

**Who May File**

Any corporation that overpaid its estimated tax for the tax year may apply for a quick refund if the overpayment is:

- At least 10% of the expected tax liability **and**
- At least \$500.

The overpayment is the excess of the estimated income tax the corporation paid during the tax year over the final income tax liability expected for the tax year, at the time this application is filed.

If members of an affiliated group paid their estimated income tax on a consolidated basis or expect to file a consolidated return for the tax year, only the common parent corporation may file the Form 4466. If members of the group paid estimated income tax

separately, the member who claims the overpayment must file the Form 4466.

**When To File**

File Form 4466 before the 16th day of the 3rd month after the end of the tax year, but before the corporation files its income tax return. Do not file Form 4466 before the end of the corporation's tax year. An extension of time to file the corporation's tax return will not extend the time for filing Form 4466.